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## Revenue Manual for Tennessee Cities

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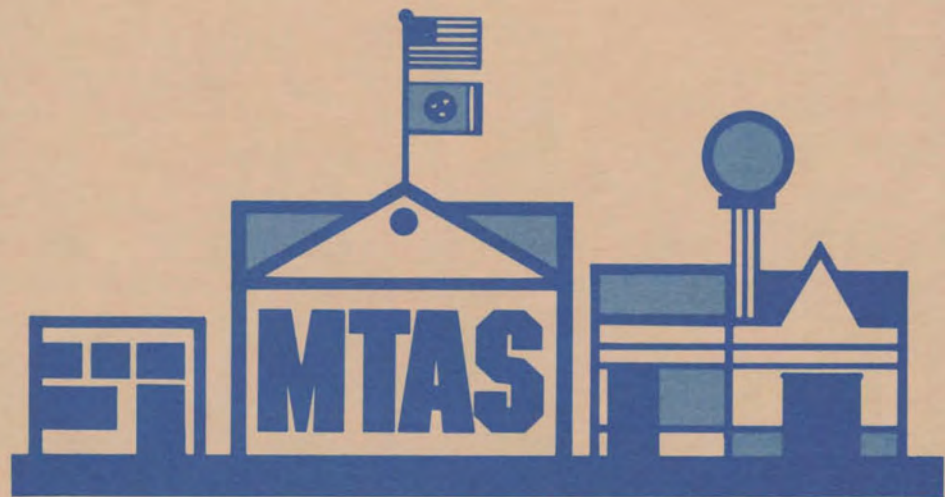
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FINANCE

# REVENUE MANUAL FOR TENNESSEE CITIES

BY WILLIAM J. FINANE, JR.  
Municipal Management Consultant



Compiled by  
MUNICIPAL TECHNICAL ADVISORY SERVICE  
of The University of Tennessee  
in cooperation with The Tennessee Municipal League

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A Statewide Agency of  
The University of Tennessee's  
Institute for Public Service  
operated in cooperation with the  
Tennessee Municipal League

MTAS Headquarters  
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# Municipal Technical Advisory Service

REVENUE MANUAL

FOR

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BY WILLIAM J. FINANE, JR.  
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MUNICIPAL TECHNICAL ADVISORY SERVICE  
of the  
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TENNESSEE MUNICIPAL LEAGUE

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# Municipal Technical Advisory Service

The University of Tennessee • 891 Twentieth Street • Knoxville, Tennessee 37996-4400 • Telephone 615/974-5301

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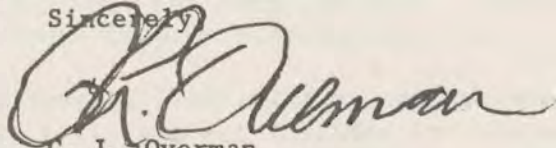
Dear Municipal Official:

We are pleased to provide you with the Revenue Manual for Tennessee Cities. This publication is a guide to the revenue sources most commonly collected by cities in Tennessee and can be used as a tool in revenue projection, collection and accounting. The manual is formatted so that it can be customized for your particular city by adding information on your city's rates and revenue collection history. Used along with the MTAS Budget Manual, the Revenue Manual can provide much useful information needed for budget preparation and management.

We are indebted to the City of Oak Ridge for allowing us to draw heavily on its manual in preparing this publication, and to Jim Finane for his careful work in preparing it.

If you have questions regarding this manual or any aspect of revenue collection or management, please contact an MTAS Management or Finance Consultant. As always, your input and suggestions are valued.

Sincerely,



C. L. Overman  
Executive Director

CLO:aal



## I. INTRODUCTION

One of the most essential tasks that a City Recorder, Finance Officer, or City Manager performs each year is the projection of the revenues upon which next year's budget is built, and the subsequent work required to insure that those revenues are collected and accounted for properly. Estimating and tracking revenue collection is frequently a difficult job, and can be nearly impossible without a good working knowledge of all the revenue sources available to and received by a city. The purpose of **this** manual is to provide a description of the revenues most commonly collected by municipalities in Tennessee, to be used as a **tool** in revenue collection and accounting. The manual can also be used as a guide for cities in preparing their own customized revenue manual.

## II. ORGANIZATION

This manual is a listing of individual revenue sources, arranged in numeric order using the chart of accounts recommended by the State Comptroller of the Treasury for use by Tennessee municipalities. While not all municipalities use this chart of accounts, it is the system which is used by the largest number of cities and by the Local Government Data Processing Corporation.

Not all revenue accounts in the chart of accounts are included in the manual. Items such as charges for services, miscellaneous permits and licenses, special assessments, contributions and grants from state or federal agencies are not included because the revenues vary so widely from city to city that a general description would provide little or no information to a specific city. It is sufficient to note that such revenues are authorized by a general or specific grant of powers to municipalities in the Tennessee Code Annotated, and that you, the local official, are the person most familiar with those revenues in your municipality.

Similarly, revenue accounts for special funds such as water, sewer, gas, electric, economic development, etc., are not included in this manual. Many municipalities do not operate utilities, or other limited-purpose funds, and for those that do, a general description of "sewer revenues", for example, would provide little information. The revenues contained in this manual are those which are usually deposited in the General, State Street Aid, and Revenue Sharing Funds.

Throughout the revenue manual, you will find a number of information items left blank where there is variability among municipalities in rates, collection procedures, etc. These blanks can be used to "customize" the manual for your municipality. In particular, spaces are provided at the bottom of each page to allow you to accumulate a collection history for each revenue item, information which is particularly useful in projecting revenues.

### III. ACKNOWLEDGEMENT

Much of the original work on this manual was accomplished by the author while serving as Budget Officer for the City of Oak Ridge. As such, the City of Oak Ridge has made a substantial contribution to this publication which is greatly appreciated by MTAS and hereby acknowledged.

### IV. CATEGORY DESCRIPTIONS

Following are descriptions of the types of information contained in each category:

**ACCOUNT #:** The account number for this revenue found in the Uniform Accounting manual for Tennessee Municipalities, issued by the State Comptroller of the Treasury.

**FUND:** The fund into which this revenue is normally deposited.

**REVENUE CLASS:** The class name in the chart of accounts (Local Taxes, Intergovernmental, Licenses & Permits, etc.) which contains this particular revenue item.

**REVENUE TITLE:** The title of the revenue item.

**DESCRIPTION:** A description of what the revenue is and where it comes from.

**AUTHORIZATION:** The legal authority for collection of this revenue, from either State (Tennessee Code Annotated) or Federal (United States Code and/or Code of Federal Regulations) law. Additional authority may be granted by your city charter or code.

**REQUIREMENTS:** Any special requirements for collection of this revenue; frequently, you are referred to the authorizing TCA sections for more detail.

**CURRENT RATE:** The current legal rate for this particular revenue; if blank, write in your city's rate.

**LAST RATE REVISION:** The last time the rate or coverage changed.

**FREQUENCY OF PAYMENT:** How often and when the revenue is received.

**LATE PAY PENALTY:** Notes the penalty/fine/interest charged if the revenue is not received on a timely basis.

**PRINCIPAL PAYERS:** Who the largest sources of the revenue are.

**EXEMPTIONS:** Individuals or corporations who may be exempted from this paying this revenue.



**COLLECTION:** How the revenue is received and from whom.

**USE RESTRICTIONS:** Any restrictions as to how and on what items the revenue may be spent.

**COLLECTION HISTORY:** Space is provided for you to record a two-year history of collections, (beginning with 1982-83) as well as space for three additional years, as this information becomes available.

Collection History Table

Year	1982-83	1983-84	1984-85	1985-86	1986-87
Amount					
Source					
Use					
Notes					



ACCOUNT #: 31111

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Real Property Tax

DESCRIPTION: Ad valorem taxes levied within the municipality based on the following assessment ratios: (1) residential and farm real - 25% of appraised value; (2) commercial and industrial real - 40% of appraised value.

AUTHORIZATION: TCA 67-5-103 et seq., 67-1-701 thru 67-1-801

REQUIREMENTS/RESTRICTIONS: Reference

RATE HISTORY: 1982 \_\_\_\_\_ 1983 \_\_\_\_\_ 1984 \_\_\_\_\_ 1985 \_\_\_\_\_ 1986 \_\_\_\_\_

APPRAISAL RATIO: 1982 \_\_\_\_\_ 1983 \_\_\_\_\_ 1984 \_\_\_\_\_ 1985 \_\_\_\_\_ 1986 \_\_\_\_\_

FREQUENCY OF PAYMENT: Annually, between the 1st Monday in October and, before the following March 1, unless municipality authorized to establish other due dates.

LATE PAY PENALTY: See Account #31300

PRINCIPAL PAYERS: Major property holders

EXEMPTIONS: All government, fraternal, religious, and non-profit properties are exempt.

COLLECTION: Property taxes are usually paid to the municipality directly. Some counties collect taxes for their municipalities, as in TCA 67-1-702.

USE RESTRICTIONS: None

COLLECTION HISTORY:

	<u>COLLECTIONS BY QUARTER</u>				<u>TOTAL REVENUE</u>
Fiscal Year	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

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REQUIREMENTS/RESTRICTIONS: Reference

RATE HISTORY: 1982 \_\_\_\_\_ 1983 \_\_\_\_\_ 1984 \_\_\_\_\_ 1985 \_\_\_\_\_ 1986 \_\_\_\_\_

APPRAISAL RATIO: 1982 \_\_\_\_\_ 1983 \_\_\_\_\_ 1984 \_\_\_\_\_ 1985 \_\_\_\_\_ 1986 \_\_\_\_\_

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USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31112

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Personal Property Taxes

DESCRIPTION: Ad valorem taxes levied on personal property used for business purposes within incorporated municipal limits, assessed at 30% of appraised value.

AUTHORIZATION: TCA 67-5-901 et seq., 67-1-701 thru 67-1-801

REQUIREMENTS/RESTRICTIONS: Reference TCA

CURRENT RATE: Same as Account #31111

LAST RATE REVISION: Same as Account #31111

FREQUENCY OF PAYMENT: Same as Account #31111

LATE PAYMENT PENALTY: Same as Account #31111

PRINCIPAL PAYERS: Major businesses

EXEMPTIONS: Inventories of merchandise held by merchants and business for sale and exchange by persons taxable under TCA 67-4-701.

COLLECTION: Personal property schedules mailed out no later than February 1st by municipality; completed and returned by March 1; collection same as real property tax.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 31120

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Public Utilities Property Taxes

DESCRIPTION: Taxes levied by the municipality on those corporations which provide public utilities (i.e., telephone, railroads, gas, airlines, etc.) and which are subject to government regulation. Assessment ratio is 55% of appraised value.

AUTHORIZATION: TCA: 67-5-801 thru 67-5-901

REQUIREMENTS/RESTRICTIONS: Reference TCA

CURRENT RATE: Same as Account #31111

LAST RATE REVISION: Same as Account #31111

FREQUENCY OF PAYMENT: Same as Account #31111

LATE PAY PENALTY: Same as Account #31111

PRINCIPAL PAYERS: Major organizations which supply public services

EXEMPTIONS: Some classes of business have successfully challenged in court their classification as a "Public Utility." Specifically, trucking companies are no longer considered public utilities. Other cases are pending.

COLLECTION: Public utilities tax roll is established and maintained by the state. Complete tax roll and tax bills are mailed to the municipality at the beginning of each calendar year, which in turn remails the tax bills to individual taxpayers.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31300

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Interest & Penalties - Property Taxes

DESCRIPTION: Revenue received from interest and penalties on delinquent tax payments.

AUTHORIZATION: TCA 67-1-801(b) and (c)

REQUIREMENTS/RESTRICTIONS: N/A

CURRENT RATE: Penalty of 1/2% and interest of 1% imposed on delinquency date; additional 1% interest for each additional month.

LAST RATE REVISION: 1982

FREQUENCY OF PAYMENT:

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS: None

COLLECTION: Penalty and interest collected along with delinquent taxes. See TCA 67-5-2001 thru 67-5-2009 and MTAS publication, "Collection of Delinquent Real Property Ad Valorem Taxes" for procedures.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31511

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: In Lieu of Tax Payments - Electric Utility

DESCRIPTION: Revenue received as payment in lieu of tax on the electric system and electric operations that represents the utility's fair share of the cost of local government. Payments are based upon the plant value of the electrical system. Applies only to municipalities who own an electric distribution system.

AUTHORIZATION: TCA 7-52-302 thru 7-52-306

REQUIREMENTS/RESTRICTIONS: N/A

CURRENT RATE: See TCA 7-52-302 for formula

LAST RATE REVISION: 1969

FREQUENCY OF PAYMENT: Varies

LATE PAY PENALTY: None

PRINCIPAL PAYERS: Electrical Systems

EXEMPTIONS: All underground equipment and all substation transmission lines are exempt.

COLLECTION: Payments are transferred monthly to electric fund

USE RESTRICTIONS: 22.5% is distributed to county or counties. Municipal payment is equal to 77.5% of total expenditure from Electric Utility.

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 31520

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: In Lieu of Tax Payments - Industry

DESCRIPTION: Property in this category is not subject to ad valorem taxes.

AUTHORIZATION: TCA 7-53-305

REQUIREMENTS/RESTRICTIONS:

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT: Usually annually

LATE PAY PENALTY: Same as #31111

PRINCIPAL PAYERS: Lessees of projects financed by an Industrial  
Development Corporation formed under TCA 7-53-101 thru  
7-53-311.

EXEMPTIONS: N/A

COLLECTION: Payment schedule same as Real Property Taxes

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31610

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Local Sales Tax - Countywide

DESCRIPTION: Receipts from countywide local option sales tax that is levied within municipality.

AUTHORIZATION: TCA 67-6-701 et seq.

REQUIREMENTS/RESTRICTIONS:

CURRENT RATE: Varies according to county and municipality; Maximum rate is 2.75%

LAST RATE REVISION: 1984 (Maximum Rate)

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS: Same as statewide sales tax, plus electricity and fuels

COLLECTION: State collects, forwards to county, county distributes 50% for school purposes and 50% to jurisdiction where collected, or as contracted between jurisdictions.

USE RESTRICTIONS: None for 50% returned to municipality, unless contracted differently.

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31620

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Local Sales Tax - Municipality

DESCRIPTION: Receipts from municipal local option sales tax.

AUTHORIZATION: TCA 67-6-701 et seq.

REQUIREMENTS/RESTRICTIONS: Where county tax exists, municipality may levy a tax equal to the difference between the county tax and the maximum rate of 2.75%. (See Account #31610).

CURRENT RATE: Varies

LAST RATE REVISION: 1984 (Maximum Rate)

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS: Same as #31610

COLLECTION: State collects, forwards to municipality where collected.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 31710

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Wholesale Beer Tax

DESCRIPTION: State authorized tax on wholesale sales of beer, 100% of which is retained by the municipality.

AUTHORIZATION: TCA 57-6-101 thru 57-6-118

REQUIREMENTS/RESTRICTIONS: N/A

CURRENT RATE: 17% less 3 1/2% of total (3% to wholesalers, 1/2% to the State) per case or barrel (31 gallons).

LAST RATE REVISION: 1953

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY: Penalty not to exceed 10% is assessed after 20th of each month.

PRINCIPAL PAYERS: Distributing companies

EXEMPTIONS: Wholesalers may deduct this amount from their gross receipts tax liability; tax-free if sold to U. S. armed forces.

COLLECTION: Beer wholesalers remit monthly, directly to the municipality on state - prescribed forms.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31720

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Wholesale Liquor Tax

DESCRIPTION: State authorized tax on wholesale sales of liquor; 95% of the revenue is retained by the municipality.

AUTHORIZATION: TCA 57-3-501 thru 57-3-504

REQUIREMENTS/RESTRICTIONS: As delineated in TCA

CURRENT RATE: Depending upon size of municipality's county, the municipality levies a 5% or 8% wholesalers inspection fee which is collected by the wholesalers during distribution. The wholesalers then retain 5% of the fee for performing the collection.

LAST RATE REVISION: 1969

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY: A penalty of 10% is assessed after 20th of each month

PRINCIPAL PAYERS: Liquor distributing companies

EXEMPTIONS: None

COLLECTION: Revenues remitted by wholesalers to municipality monthly on municipal-prescribed forms.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31820

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Minimum and Gross Receipts Business Tax

DESCRIPTION: Privilege tax imposed upon persons engaged in various businesses and activities, of which 85% is retained by municipality.

AUTHORIZATION: TCA 67-4-708 thru 67-4-720

REQUIREMENTS/RESTRICTIONS: Applies only to businesses

CURRENT RATE: Minimum of \$15.00 business license, which is credited against taxes of 1/10th of 1% of retail sales and 1/40th of 1% of wholesale sales. This is divided into five classes of business.

LAST RATE REVISION: 1984 (Classes)

FREQUENCY OF PAYMENT: Annually

LATE PAY PENALTY: 5% per month (not to exceed 25%)

PRINCIPAL PAYERS: Businesses

EXEMPTIONS: As noted in TCA 67-4-712; business may deduct the amount of their beer wholesale tax and personal property tax from their gross receipts liability.

COLLECTION: State - prescribed tax forms sent out by the municipality. Payments are received by municipality. Taxes are due once per year on different dates depending upon type of business.

USE RESTRICTIONS: 15% of gross collections to the state

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 31830

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Interest & Penalties - Business Taxes

DESCRIPTION: Revenue received from interest and penalties derived from delinquent business tax payments.

AUTHORIZATION: TCA 67-4-720

REQUIREMENTS/RESTRICTIONS: Applies only to businesses

CURRENT RATE: 5% of the tax for each 30 days delinquent (not to exceed 25%); fraudulent returns, 50% penalty

LAST RATE REVISION: 1971

FREQUENCY OF PAYMENT: N/A

LATE PAY PENALTIES: N/A

PRINCIPAL PAYERS: N/A

EXEMPTIONS: None

COLLECTION: Late notices are sent out by the municipality

USE RESTRICTIONS: Same as #31820

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31912

8/84

FUND: General

REVENUE CLASS: Other Taxes

REVENUE TITLE: CATV Franchise Fee

DESCRIPTION: Cable franchise fee levied by the municipality. Procedure and right to levy may be affected by federal law (Cable Communications Act of 1984), depending upon the situation in each municipality.

AUTHORIZATION: TCA 7-59-101 and 7-59-102

REQUIREMENTS/RESTRICTIONS: N/A

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT:

LATE PAY PENALTY:

PRINCIPAL PAYERS: Cable Television Companies

EXEMPTIONS: None

COLLECTION:

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 31920

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Room Occupancy Tax

DESCRIPTION: Occupancy tax on hotel or motel room rentals, imposed by private act. Rates vary from 1 1/4% to 5%.

AUTHORIZATION: TCA 6-55-102, Various private acts.

REQUIREMENTS/RESTRICTIONS: N/A

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY:

PRINCIPAL PAYERS: Hotels and motels located within municipality.

EXEMPTIONS: N/A

COLLECTION:

USE RESTRICTIONS: N/A

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 31980

8/84

FUND: General

REVENUE CLASS: Local Taxes

REVENUE TITLE: Mixed Drink Tax

DESCRIPTION: Tax on the sale of alcoholic beverages for consumption on the premises.

AUTHORIZATION: TCA 57-4-301 thru 54-4-308

REQUIREMENTS/RESTRICTIONS: N/A

CURRENT RATE: 15% of sales price; 25% of collections return to municipality where it is collected.

LAST RATE REVISION: 1967

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS:

COLLECTION: State remits municipal share monthly

USE RESTRICTIONS: For premier tourist resorts, the municipality's percentage must be expended for schools.

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 32110

8/84

FUND: General

REVENUE CLASS: Licenses & Permits

REVENUE TITLE: Automobile Registration

DESCRIPTION: Municipalities may require an automobile registration or inspection fee for all vehicles owned or operated by residents.

AUTHORIZATION: TCA 6-55-501 thru 6-55-502; 7-51-702

REQUIREMENTS/RESTRICTIONS: Non-residents cannot be required to pay such fees; fees cannot be termed "wheel tax" or "automobile license."

CURRENT RATE: Varies

LAST RATE REVISION:

FREQUENCY OF PAYMENT: Usually annual

LATE PAY PENALTY:

PRINCIPAL PAYERS: Vehicle owners/operators

EXEMPTIONS: Varies

COLLECTION: Varies

USE RESTRICTIONS: Some municipalities dedicate revenue to streets and highways, but this is not required by TCA.

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #32200

8/84

FUND: General

REVENUE CLASS: Licenses & Permits

REVENUE TITLE: Liquor by the Drink Privilege License

DESCRIPTION: Revenue from permits for sale of alcoholic beverages for consumption on premises.

AUTHORIZATION: TCA 57-4-301

REQUIREMENTS/RESTRICTIONS: As delineated by TCA

CURRENT RATE: Private Club - \$300; Hotel & Motel - \$1000; Restaurant - 75-125 seats - \$600; 125-175 seats \$750; 176-225 seats - \$800; 226-275 seats - \$900; 276 & over - \$1000.

LAST RATE REVISION: 1967

FREQUENCY OF PAYMENT: Annual, dates vary by establishment.

LATE PAY PENALTY:

PRINCIPAL PAYERS: Restaurants and bars which serve liquor

EXEMPTIONS: None

COLLECTION: State notifies municipality when renewal is due; letter sent by municipality to establishment; revenue to municipality.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 32210

8/84

FUND: General

REVENUE CLASS: Licenses & Permits

REVENUE TITLE: Retail Beer Licenses

DESCRIPTION: Revenue received from beer permits sold to those individuals selling beer at retail establishments.

AUTHORIZATION: TCA 57-5-104; 57-5-108

REQUIREMENTS/RESTRICTIONS: Business must operate within and comply with municipal and/or county ordinances.

CURRENT RATE: Varies; Maximum \$100

LAST RATE REVISION: 1983

FREQUENCY OF PAYMENT: For municipalities a one-time fee of \$100.00 may be imposed, with no fee collected upon renewal.

LATE PAY PENALTY:

PRINCIPAL PAYERS: Beer Retailers

EXEMPTIONS: None

COLLECTION:

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 32610

8/84

FUND: General

REVENUE CLASS: Licenses & Permits

REVENUE TITLE: Building and Zoning Permits

DESCRIPTION: Revenue received from the sale of building permits

AUTHORIZATION: TCA 6-54-501 thru 6-54-506

REQUIREMENTS/RESTRICTIONS:

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT: Upon issuance of permit

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS:

COLLECTION:

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #32620

8/84

FUND: General

REVENUE CLASS: Licenses & Permits

REVENUE TITLE: Electrical Permits

DESCRIPTION: Revenue from permits for **electrical** work

AUTHORIZATION: TCA 6-54-104; 6-54-501 thru 6-54-506

REQUIREMENTS/RESTRICTIONS: Permits issued only to **contractors** or appliance electricians licensed according to municipal ordinance or to a homeowner doing personal work within his/her residence.

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT: Upon issuance of permit

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS:

COLLECTION:

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 32630

8/84

FUND: General

REVENUE CLASS: Licenses & Permits

REVENUE TITLE: Plumbing Permits

DESCRIPTION: Revenue from permits from plumbing work

AUTHORIZATION: TCA 6-54-501 thru 6-54-506

REQUIREMENTS/RESTRICTIONS: Permits only issued to licensed plumbing contractors or to a homeowner doing personal work in his/her residence.

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT: Upon issuance of permit

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS:

COLLECTION:

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #32660

8/84

FUND: General

REVENUE CLASS: Licenses & Permits

REVENUE TITLE: Zoning Permits

DESCRIPTION: Fees for zoning permits, and in some municipalities, subdivision plats and other plans.

AUTHORIZATION: TCA 6-2-201, 6-19-101 and 102, 6-33-101; 13-7-201 thru 13-7-203.

REQUIREMENTS/RESTRICTIONS:

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT: Upon issuance of permit.

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS:

COLLECTION:

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 33210

8/84

FUND: Revenue Sharing

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: Entitlement Funds

DESCRIPTION: Municipality's share of Federal Revenue Sharing Entitlement funds. Allocation based upon local tax effort, per capita income, and population.

AUTHORIZATION: USC 6701 et seq.; 31 CFR - Part 51

REQUIREMENTS/RESTRICTIONS: As defined in federal law and guidelines.

CURRENT RATE: N/A

LAST RATE REVISION: Annual revised amount; rate changes with the January payment. Currently, funds authorized through federal FY 1986.

FREQUENCY OF PAYMENT: Quarterly

LATE PAY PENALTY: N/A

PRINCIPAL PAYERS: Dept. of the Treasury, Office of Revenue Sharing

EXEMPTIONS:

COLLECTION: Payments received quarterly in July, October, January, and April.

USE RESTRICTIONS: As stated in federal law and guidelines

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 33310

8/84

FUND: General

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: In Lieu of Tax Payment-Housing Authority

DESCRIPTION: Payment in lieu of taxes from local Housing Authority, based on gross rent receipts.

AUTHORIZATION: TCA 67-5-206

REQUIREMENTS/RESTRICTIONS: Subject to federal housing law and regulations

CURRENT RATE: Varies

LAST RATE REVISION: N/A

FREQUENCY OF PAYMENT: Varies

LATE PAY PENALTY: N/A

PRINCIPAL PAYERS: Local housing authorities

EXEMPTIONS: N/A

COLLECTION: Varies

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 33510

8/84

FUND: General

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: Shared Sales Tax

DESCRIPTION: State Retail Sales and Use Tax applied to the sale, use, consumption, distribution, lease, or rental of tangible personal property and selected services, of which the city receives a population - based share of 12 1/2% of 4/9's of total state-wide collections of 4.5% tax (additional 1% for education only - not included in state-shared portion).

AUTHORIZATION: TCA 67-6-103

REQUIREMENTS/RESTRICTIONS: Special options for "premiere type tourist resort"; others as noted in TCA.

CURRENT RATE: 12 1/2% of 4.5% state-wide sales tax

LAST RATE REVISION: 1984

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY:

PRINCIPAL PAYERS: N/A

EXEMPTIONS:

COLLECTION: Revenue is distributed monthly by the state

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 33520

8/84

FUND: General

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: Shared Income Tax

DESCRIPTION: State taxes levied on the earnings of individual and partnerships from dividend on stocks and interest on bonds. Municipality's share depends upon residence of taxpayer; i.e. if he/she resides within the corporate limits.

AUTHORIZATION: TCA 67-2-101 et seq.

REQUIREMENTS/RESTRICTIONS: N/A

CURRENT RATE: 6% of earnings; 4% if 75% of corporate property pays property taxes in Tennessee; 38% of revenue paid from within municipality is returned.

LAST RATE REVISION: 1929 (enacted)

FREQUENCY OF PAYMENT: Annual

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS: Blind persons, pension trusts; profit - sharing trusts; elderly (65 or older) if income is less than \$6,000 (\$10,000/couple); all income under \$25,000 govt. securities.

COLLECTION: State forwards municipalities' share annually

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 33530

8/84

FUND: General

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: Shared Beer Barrelage Tax

DESCRIPTION: State tax on the manufacture, sale, and transportation of beer, of which the municipality receives a share of 11.76% of total taxes, based upon population.

AUTHORIZATION: TCA 57-5-201 et seq.

REQUIREMENTS/RESTRICTIONS: None

CURRENT RATE: \$3.40 per barrel; returns are based upon population.

LAST RATE REVISION: 1950

FREQUENCY OF PAYMENT: Semi-annually

LATE PAY PENALTY:

PRINCIPAL PAYERS: Beer wholesalers

EXEMPTIONS: None

COLLECTION: State forwards municipality's share semi-annually

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 33550

8/84

FUND: State Street Aid

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: Shared Gasoline & Motor Fuel Taxes

DESCRIPTION: Local share of state gasoline and other motor fuels taxes. 14.3% of total collections of gasoline taxes and 12.38% of the first 10¢ and 14.14% of the next 2¢ of motor fuels (diesel and other) taxes distributed to municipalities based upon population.

AUTHORIZATION: TCA 67-3-601 et seq.; 67-3-617, et seq.; 67-3-812

REQUIREMENTS/RESTRICTIONS: As noted in TCA

CURRENT RATE: gasoline: 9¢/gallon; diesel: 12¢/gallon; liquefied gas: 9¢/gallon; compressed natural gas: 9¢/gallon.

LAST RATE REVISION: 1981 and 1982

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS: As noted in TCA

COLLECTION: Monthly checks mailed to municipality

USE RESTRICTIONS: For use on city streets and roads only; see MTAS Technical Report #2, "State Street Aid Fund: Proper and Improper Uses."

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 33580

8/84

FUND: General

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: Special Tax on Petroleum Products

DESCRIPTION: Population-based share of revenue appropriated for municipalities out of receipts from 1¢/gallon tax on all petroleum products sold, used, or stored in the state.

AUTHORIZATION: TCA 67-3-905

REQUIREMENTS/RESTRICTIONS: As noted in TCA

CURRENT RATE: Population - based share of set aside monies for distribution to municipalities.

LAST RATE REVISION: 1979

FREQUENCY OF PAYMENT: Monthly

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS: As noted in TCA

COLLECTION: State mails check monthly to municipality

USE RESTRICTIONS: Must be used on city streets and roads

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 33591

8/84

FUND: General

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: TVA Gross Receipts Tax

DESCRIPTION: TVA pays 5% of gross power sales proceeds to state in lieu of taxes. 48.5% of the increase in TVA payments made to the State of Tennessee above the amount received in the base year (1977-78) is distributed to county and municipal governments. 30% of this available amount is distributed to municipalities based on population. Special additional payments are also made to areas impacted by TVA power construction projects.

AUTHORIZATION: TCA 67-9-101 thru 67-9-103, 16 USCS 8311

REQUIREMENTS/RESTRICTIONS: None

CURRENT RATE: 30% to cities based upon population

LAST RATE REVISION: 1977

FREQUENCY OF PAYMENT: Quarterly

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS:

COLLECTION: State remits municipality's share quarterly

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 33593

8/84

FUND: General

REVENUE CLASS: Intergovernmental Revenue

REVENUE TITLE: Corporate Excise Tax-Banks

DESCRIPTION: The state corporate excise tax collected from banks is shared with municipalities and counties.

AUTHORIZATION: TCA 67-4-813

REQUIREMENTS/RESTRICTIONS: As noted in TCA

CURRENT RATE: 3% of net earnings, divided between municipalities and counties based on property tax rates of each jurisdiction.

LAST RATE REVISION: 1983

FREQUENCY OF PAYMENT: Annual, 3rd quarter

LATE PAY PENALTY: N/A

PRINCIPAL PAYERS: Banks

EXEMPTIONS: None

COLLECTION: State forwards revenue to municipalities in 3rd quarter of each year.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 34000

8/84

FUND: General

REVENUE CLASS: Charges for Services

REVENUE TITLE:

DESCRIPTION: Municipalities are authorized to charge for services rendered by the general powers granted in TCA. Virtually all types of service may be placed on a fee basis, including, but not limited to recreation, refuse collection, special police and fire protection, animal control, street and curb repair, and administrative services.

AUTHORIZATION: TCA 6-2-201, 6-19-101 and 6-19-101 and 6-33-101



ACCOUNT: 34121

8/84

FUND: General

REVENUE CLASS: Charges for services

REVENUE TITLE: Recording Fees - Business Taxes

DESCRIPTION: Fee charged by the municipality for the recording of business tax payments.

AUTHORIZATION: TCA 67-4-717

REQUIREMENTS/RESTRICTIONS: None

CURRENT RATE: \$3.50 recording fee

LAST RATE REVISION: 1973

FREQUENCY OF PAYMENT: N/A

LATE PAY PENALTY: N/A

PRINCIPAL PAYERS: N/A

EXEMPTIONS: N/A

COLLECTION: Payment is made to the municipality

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 35110

8/84

FUND: General

REVENUE CLASS: Fines, Penalties & Forfeitures

REVENUE TITLE: Municipal Court Fines and Costs

DESCRIPTION: Fines and Costs assessed by municipal judge for violation of municipal ordinances.

AUTHORIZATION: TCA 6-54-301 thru 6-54-306

REQUIREMENTS/RESTRICTIONS: Varies according to municipality; maximum fine for any municipal ordinance violation is \$50.00. Costs are in addition to fine.

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT: Conclusion of each court case

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS:

COLLECTION: Revenue received in municipal court clerk's office

USE RESTRICTIONS: Varies according to municipality

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____

ACCOUNT #: 35200

8/84

FUND: General

REVENUE CLASS: Fines, Penalties, & Forfeitures

REVENUE TITLE: Bail Forfeits

DESCRIPTION: Revenue received from defendants who have posted bond and have then failed to appear for trial.

AUTHORIZATION: TCA 40-11-102 thru 40-11-201

REQUIREMENTS/RESTRICTIONS:

CURRENT RATE:

LAST RATE REVISION:

FREQUENCY OF PAYMENT: When bonded defendants fail to appear.

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS: None

COLLECTION: Bonds received by municipality's court clerk; when defendant appears and is tried, bond, minus fine and cost, is rebated.

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	<u>COLLECTIONS BY QUARTER</u>				<u>TOTAL REVENUE</u>
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 36100

8/84

FUND: General

REVENUE CLASS: Other Revenues

REVENUE TITLE: Interest on Investments

DESCRIPTION: Municipalities may invest idle cash balances

AUTHORIZATION: TCA 9-1-107; 6-56-106

REQUIREMENTS/RESTRICTIONS: As noted in TCA

CURRENT RATE: Funds received are based upon prevailing interest rates

LAST RATE REVISION:

FREQUENCY OF PAYMENT: When investments mature

LATE PAY PENALTY:

PRINCIPAL PAYERS:

EXEMPTIONS:

COLLECTION:

USE RESTRICTIONS: None

COLLECTION HISTORY:

Fiscal Year	COLLECTIONS BY QUARTER				TOTAL REVENUE
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	
FY 1983	_____	_____	_____	_____	_____
FY 1984	_____	_____	_____	_____	_____
FY 1985	_____	_____	_____	_____	_____
FY 1986	_____	_____	_____	_____	_____
FY 1987	_____	_____	_____	_____	_____



ACCOUNT #: 36200 - 36500

8/84

FUND: General

REVENUE CLASS: Other Revenue

REVENUE TITLE: Rentals and Sales of Municipal Property

DESCRIPTION: Municipalities are granted broad authority in TCA to rent or sell municipal property, when deemed to be in the best interests of the municipality. Included is the sale, rent, or lease of land, buildings, equipment, supplies, and commodities.

AUTHORIZATION: TCA 6-2-201, 6-19-101 and 6-19-102, and 6-33-101

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